

FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

October 5, 2006

Krystina Gross, Manager
Sponsored Projects Accounting
Washington University
700 Rosedale Ave
St. Louis, MO 63112-1408

RE: Fiscal Monitoring Report of Washington University Project HIV Prevention
(Project #2007-DOH6)

Dear Ms. Gross:

Enclosed is a report of our fiscal monitoring review of Washington University Project HEY (Contracts #HD-05-36 and #HD-05-38) for the periods January 1, 2005 through December 31, 2005 and May 3, 2005 through December 31, 2005 respectively. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Washington University HIV Prevention Projects. Our fieldwork was completed on September 26, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

cc Honorable Darlene Green, Comptroller
Dr. Kincaid, Director, City of St. Louis Department of Health



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*WASHINGTON UNIVERSITY
HIV PREVENTION PROJECTS
CONTRACTS #HD-05-36 AND #HD-05-38*

FISCAL MONITORING REVIEW

*JANUARY 1, 2005 THROUGH DECEMBER 31, 2005 AND
MAY 3, 2005 THROUGH DECEMBER 31, 2005*

PROJECT #2007-DOH6

DATE ISSUED: OCTOBER 5, 2006

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
WASHINGTON UNIVERSITY HIV PREVENTION
CONTRACT #HD-05-36
CONTRACT #HD-05-38
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH DECEMBER 31, 2005
MAY 3, 2005 THROUGH DECEMBER 31, 2005**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
WASHINGTON UNIVERSITY HIV PREVENTION
CONTRACT #HD-05-36
CONTRACT #HD-05-38
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH DECEMBER 31, 2005
MAY 3, 2005 THROUGH DECEMBER 31, 2005**

INTRODUCTION

Background

Contract Name: Washington University HIV Prevention

Contracts Number: HD-05-36
HD-05-38

Contract Periods: January 1, 2005 through December 31, 2005
May 3, 2005 through December 31, 2005

Contract Amounts: \$53,171 (as amended)
\$91,643 (as amended)

The HIV Prevention contracts provided funds from the Center of Disease Control passed through the State of Missouri and the City. These contracts were used to provide HIV prevention intervention activities and programs to men who have sex with men of color aged 18-39 and to women of color aged 18-39 and their male partners living in the St. Louis Metropolitan area.

Purpose

Our purpose was to determine Washington University's compliance with federal, state and local Department of Health (DOH) requirements for the periods January 1, 2005 through December 31, 2005 and May 3, 2005 through December 31, 2005 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Washington University's internal controls relating to the grants administered by the Department of Health (DOH), tested evidence supporting the reports the Agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was completed on September 26, 2006.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
WASHINGTON UNIVERSITY HIV PREVENTION
CONTRACT #HD-05-36
CONTRACT #HD-05-38
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH DECEMBER 31, 2005
MAY 3, 2005 THROUGH DECEMBER 31, 2005**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Washington University HIV Prevention did not fully comply with federal, state and local DOH contract requirements.

Status of Prior Observations

The agency's most recent fiscal monitoring report dated June 1, 2004 had no observations.

A-133 Status

The agency's most recent A-133 audit report for fiscal year ending June 30, 2005 was dated September 8, 2005 and expressed an unqualified opinion on the financial statements and the federal awards. There were no questioned costs, or no instances of noncompliance considered material to the financial statements or federal awards. However, there were two findings required to be reported by OMB Circular A-133 but they did not pertain to the City of St. Louis DOH pass-through contracts and corrective action plans were included with the report. Also, there was a Schedule of Expenditures of Federal Awards. IAS management reviewed the report on July 11, 2006 and recommended that the report be accepted with no further action required.

Summary of Current Observations

We did not have any observations.